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AUDIT REPORT: Magazine

Audit Bureau of Circulations

FIRST FOR WOMEN
Englewood Cliffs, New Jersey

CLASS, INDUSTRY OR FIELD SERVED: Women's Service Field.

1. AVERAGE PAID CIRCULATION FOR 12 MONTHS ENDED JUNE 30, 1992:

Single Copy Sales:			1,668,496
AVERAGE TOTAL PAID CIRCULATION			1,668,496
Advertising Rate Base		to 03/09/92	2,500,000
		since 03/09/92	1,500,000
Average Total Non-Paid Distribution	7,213		

1a. AVERAGE PAID CIRCULATION of Regional, Metro and Demographic Editions:

None of record

2. PAID CIRCULATION BY ISSUES:

1991 Issue			1992 Issue		
July	8	1,939,319	Jan.	13	1,432,504
Aug.	5	2,113,749	Feb.	10	1,741,249
Sept.	2	1,849,367	Mar.	9	1,654,041
	30	2,089,069		30	1,948,615
Oct.	21	1,382,502	Apr.	27	1,457,052
Nov.	11	1,432,990	May	18	1,464,124
Dec.	2	1,476,138	June	8	1,720,842
	23	1,695,178		30	1,299,203

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AVERAGE PAID CIRCULATION BY QUARTERS for the previous audits and period covered by this report:

Calendar Quarter Ended	1989	1990	1991	1992
March 31		2,711,557	2,488,282	1,694,102
June 30	3,684,536	2,855,935	2,213,510	1,485,305
September 30	3,497,357	2,466,453	1,997,876	
December 31	3,564,868	2,754,688	1,496,702	

AUDIT STATEMENT

The difference shown in average paid circulation in comparing this report with the Publisher's Statements for the period audited is 25,928 copies per issue deduction.

To Members of the Audit Bureau of Circulations:

We have examined the circulation records and other data presented by this publication for the period covered by this report. Our examinations were made in accordance with the Bureau's Bylaws and Rules, and included such tests and other audit procedures as we considered necessary under the circumstances.

In our opinion, the total average paid circulation for the period shown is fairly stated in this report, and the other data contained in this report are fairly stated in all respects material to average paid circulation.

September, 1993

Audit Bureau of Circulations

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